



Dave Yost • Auditor of State

ASHTABULA COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

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Independent Auditor's Report on Applying Agreed-Upon Procedures

Halina Schroeder, Audit Chief
Division of Fiscal Administration, Audit Office
Ohio Department of Developmental Disabilities
30 E. Broad Street, 13th Floor
Columbus, Ohio 43215

Dear Ms. Schroeder:

As permitted by Ohio Rev. Code § 5123.05 and as required by the *Application for a § 1915(c) Home and Community Based Services Waiver*, Appendix I-2(c), the Auditor of State's Office performed the procedures enumerated below, to which the Ohio Department of Developmental Disabilities (DODD) agreed. The purpose is to assist you in evaluating whether the Ashtabula County Board of Developmental Disabilities (County Board) prepared its *Income and Expenditure Report* for the years ended December 31, 2010 and 2011 (Cost Reports) in accordance with DODD's Guide to Preparing Income and Expenditure Reports for 2010 and 2011 (Cost Report Guides) and to assist you in evaluating whether reported receipts and disbursements complied with 2 CFR 225 (OMB Circular A-87 *Cost Principles for State, Local, and Indian Tribal Governments*), and other compliance requirements described in the procedures below. The County Board's management is responsible for preparing these reports. This agreed-upon procedures engagement was conducted in accordance with the American Institute of Certified Public Accountants' attestation standards. The sufficiency of these procedures is solely the responsibility of DODD. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The Auditor of State, under the same authority noted above, also performed the Acuity Testing procedures below for the 2008, 2009, 2010, and 2011 Cost Reports.

Statistics – Square Footage

1. DODD requested us to tour the facilities to identify how space was used by County Board programs and to identify new, closed or empty buildings along with rented or idle space and, if final 2009 square footage totals are the same and no significant changes in the floor plan have occurred, to perform no additional procedures.

We toured the facilities to identify how space was used by County Board programs and to identify new, closed or empty buildings along with rented or idle floor space. We found no unreported rented or idle floor space.

We also compared the 2010 and 2011 square footage totals to the final 2009 square footage totals, discussed square footage changes with the County Board and noted no significant changes have occurred except for 2011 when there were program changes within the school. Therefore, we performed limited procedures as noted below in those areas where square footage changed since 2009.

2. DODD requested us to report variances if the County Board's square footage for three rooms varied by more than 10 percent of the square footage reported in the summary which rolls up to *Schedule B-1, Section A, Square Footage*.

We did not perform this procedure as there were no significant changes in overall square footage and building floor plans from the square footage reported in the final 2009 Cost Report.

3. DODD requested us to report variances if the County Board's square footage for one floor plan varied by more than 10 percent of the square footage reported in the summary which rolls up to *Schedule B-1, Section A, Square Footage*.

We did not perform this procedure for 2010 as there were no significant changes in square footage reported from the final 2009 Cost Report. For 2011, we compared square footage for each room on the Happy Hearts School building's floor plan to the County Board's summary. We found no variances exceeding 10 percent.

4. DODD requested us to report variances if the County Board's square footage summary varied by more than 10 percent when comparing the County Board's summary to the Cost Report for any cell within *Schedule B-1, Section A, Square Footage*.

For 2010 and 2011, we compared the County Board's final 2009 square footage summary to the square footage reported for each cell in *Schedule B-1*. For 2011, we also compared the County Board's square footage summary to the square footage reported in *Schedule B-1* for the rooms in the school that changed in program usage.

We found variances exceeding 10 percent as reported in Appendix A (2010) and Appendix B (2011).

5. We obtained the County Board's methodology for allocating square footage between programs and reviewed the methodology to ensure that square footage for areas shared by more than one type of service is allocated by program based on reported usage of the area in accordance with the Cost Report Guides.

We found an inconsistency for Community Employment square footage which was not reported in 2010 and 2011 and we obtained this information from the County Board.

We reported these differences in Appendix A (2010) and Appendix B (2011).

Statistics – Attendance

1. We reviewed the Cost Reports to determine if individuals served or units of service were omitted on *Schedule B-1, Section B, Attendance Statistics*, worksheet 4, or worksheets 7A to 7H which result in unassigned program or general expenses-all program costs.

We determined that the number of individuals served for worksheets 7C, 7E and 7F needed to be obtained as costs were reported in Unassigned Children's Programs Column D for 2010 and 2011 and were not being assigned to Early Intervention Column A. We also determined in 2010, the individuals served on worksheets 7B, 7C, 7E and 7F for School Age - Column C were underreported. The County Board provided support for these omitted and revised statistics.

These statistics are reported in Appendix A (2010) and Appendix B (2011).

2. DODD asked us to compare the County Board's final 2009 typical hours of service reported on *Schedule B-1, Section B, Attendance statistics* to the typical hours of service reported on *Schedule B-1* for 2010 and 2011 and, if the hours are the same, to do no additional procedures.

We compared the final 2009 typical hours of service to the typical hours of service reported on *Schedule B-1* for 2010 and 2011.

We found no differences.

3. DODD requested us to report variances if the Board's attendance statistics were not within two percent of the attendance statistics reported.

We compared the County Board's Attendance Summary for the number of individuals served, days of attendance, and 15 minute units with similar information reported for Day Habilitation/Adult Day Services/Vocational Habilitation, Enclave and Community Employment on *Schedule B-1, Section B, Attendance Statistics* and determined if the statistics were reported in accordance with the Cost Report Guides. We also footed the County Board's reports on attendance statistics for accuracy.

We found variances or computational errors exceeding two percent for 2010 and 2011 as reported in Appendix A (2010) and Appendix B (2011).

4. DODD requested us to report variances if the County Board's number of individuals served varied by more than 10 percent when comparing to the prior audited period's attendance statistics on *Schedule B-1, Section B, Attendance Statistics*.

We compared the County Board's final 2009 number of individuals served to the final individuals served for Day Habilitation/Adult Day Services/Vocational Habilitation and Enclave for 2010 and the final 2010 individuals served to the final individuals served for 2011 on *Schedule B-1*, and determined if the variances were over 10 percent.

The number of reported individuals served for Adult Day and Enclave in 2010 and 2011 changed more than 10 percent from the prior year's *Schedule B-1* and, as a result, we performed procedure 5.

5. DODD requested us to report variances if the individuals served on *Schedule B-1, Section B, Attendance Statistics* were not within three of the individuals documented on the attendance sheets.

We haphazardly selected 15 individual names from the County Board's attendance sheets for 2010 and 15 for 2011 for both Adult Day and Enclave, and compared the individuals by name to the compiled listing of individuals served by program documentation which rolls up to *Schedule B-1*.

We found no differences.

6. DODD requested us to report variances to *Schedule B-1, Section B, Attendance Statistics* if more than three of the 15 minute community employment units tested were not calculated in accordance with the Cost Report Guides.

We haphazardly selected 15 units from 2010 and 15 units from 2011 from the County Board's Services Provided Detail Community Employment report and determined if the units were calculated in accordance with the Cost Report Guides.

We found no differences.

Acuity Testing

1. DODD requested us to report variances if days of attendance and individuals served on the Days of Attendance and Individuals Served by Acuity supplemental Cost Report worksheet for 2008, 2009, 2010, and 2011 did not agree to the County Board's supporting documentation.

We compared the County Board's Attendance By Acuity Reports for the days of attendance for Day Habilitation/Adult Day Services/ Vocational Habilitation and Enclave with the Days of Attendance and Individuals Served by Acuity supplemental Cost Report worksheet for 2008, 2009, 2010, and 2011.

We found no variances for 2008.

For 2009, we found

- 1,235 Facility Based days of attendance that should be added to acuity level A;
- 328 Facility Based days of attendance that should be removed from acuity level A-1; and
- 9 Enclave days of attendance that should be added to acuity level A; and

We found no variances for 2010.

For 2011, we found 1,657 Facility Based days of attendance that should be removed from acuity level A.

2. We also compared two individuals from each acuity level on the County Board's 2008, 2009, 2010 and 2011 Attendance By Acuity Reports to the Acuity Assessment Instrument for each individual for each year.
 - For 2008, we found 205 Facility Based days of attendance should be reclassified from acuity level C to B;
 - For 2009, we found 232 Facility Based days of attendance should be reclassified from acuity level B to C;
 - For 2010, we found 227 Facility Based days of attendance should be reclassified from acuity level B to C; and
 - For 2011, we found 216 Facility Based days of attendance should be reclassified from acuity level B to A.

We submitted revised supplemental spreadsheets reflecting these differences to DODD.

Statistics – Transportation

1. DODD requested us to report variances if the County Board's transportation units were not within two percent of total units reported on each line of *Schedule B-3, Quarterly Summary of Transportation Services*.

We compared the number of one-way trips from the County Board's Transportation By Age Group reports for 2010 and the Transportation By Service, Month, and Age Group report for 2011 with those statistics as reported in *Schedule B-3*. We also footed the County Board's transportation reports for accuracy.

We found differences as reported in Appendix A (2010) and Appendix B (2011).

2. DODD requested us to report variances of more than 10 percent of the total trips taken for 10 individuals for both 2010 and 2011, between the County Board's internal documentation versus the amount reported on *Schedule B-3, Quarterly Summary of Transportation Services*.

We traced the number of trips for nine adults and one child for April 2010 and eight adults and two children for October for 2011 from the County Board's Transportation By Name report for 2010 and the Billing History report for 2011 to *Schedule B-3*.

We found no differences.

3. DODD requested us to report variances if the County Board's cost of bus tokens/cabs was not within two percent of the total amount reported on *Schedule B-3, Quarterly Summary of Transportation Services*.

The County Board did not report any cost of bus tokens, cabs on *Schedule B-3* for 2010 or 2011. We reviewed the County Board's IHAC Expense Detail reports for any of these costs not identified by the County Board.

We found unreported costs for bus tokens, cabs and reported these variances in Appendix A (2010) and Appendix B (2011).

We also noted differences impacting transportation related costs reported on *Worksheet 8, Transportation Services* as reported in Appendix A (2010) and Appendix B (2011).

Statistics – Service and Support Administration (SSA)

1. DODD requested us to report variances if the County Board's SSA units were not within two percent of total units reported on each line of *Schedule B-4, Quarterly Summary of Units of Service – Service and Support Administration*.

We compared the number of SSA units (Targeted Case Management (TCM), Other SSA Allowable, Home Choice, and SSA Unallowable) from the County Board's TCM Units report for 2010 and the Targeted Case Management By Service, Month, and Age Group report for 2011 with those statistics reported in *Schedule B-4*. We also footed the County Board's SSA reports for accuracy.

We found differences as reported in Appendix A (2010) and Appendix B (2011).

2. DODD requested us to report variances if the Other SSA Allowable units tested had an error rate exceeding 10 percent.

We haphazardly selected a sample of 65 Other SSA Allowable units for 2010 and a sample of 60 Other SSA Allowable units for 2011 from the TCM Allowable/Un-Allowable Detail reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D), and also included the elements required by Ohio Admin. Code § 5101:3-48-01(F).

There were no units found to be in error in our sample for 2010.

From the sample population of 4,499 Other SSA Allowable units for 2011, we selected our sample of 60 units and found 15 percent of those units were for unallowable activities. We projected and then reclassified 675 units as Unallowable units.

We reported these differences in Appendix B (2011).

3. DODD requested us to report variances if the SSA Unallowable units tested had an error rate exceeding 10 percent.

We haphazardly selected a sample of 62 Unallowable SSA service units for 2010 and 66 Unallowable SSA service units from 2011 from the TCM Allowable/Un-Allowable Detail reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D), and also included the elements required by Ohio Admin. Code § 5101:3-48-01(F).

There were no units found to be in error in our samples.

4. DODD requested us to report decreases exceeding five percent in total SSA units by line on *Schedule B-4* when compared to the prior year's final Cost Report.

We compared the final 2009 SSA units to the final 2010 SSA units and compared the final 2010 SSA units to the final 2011 SSA units.

The final 2010 Other Allowable units decreased by more than five percent from the prior year's *Schedule B-4* and we obtained the County Board's explanation changes in individuals' Medicaid eligibility which is checked four times during the year may have contributed to the change in other allowable units along with the change from handwritten to electronic case note documentation in 2010. We reported no variances in Appendix A (2010) and Appendix B (2011).

5. DODD requested us to determine if the County Board maintained case note documentation for non-individual specific activities (general time units) as described in *Worksheet 9, Service and Support Administration Costs* of the Cost Report Guides. If the County Board did record general time units and they accounted for over 10 percent of total SSA units on the final *Schedule B-4* plus any general time units recorded, DODD requested us to determine if they were properly classified and report any variances with an error rate exceeding 10 percent and indicated a systemic issue.

We haphazardly selected a sample of 65 general time units for 2010 and 63 general time units for 2011 from the Non-Billable General Time Quarterly SSA Detail reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D) or in *Worksheet 9, Service and Support Administration Costs*, Section 1(b) of the Cost Report Guides.

There were no units found to be in error in our samples.

Revenue Cost Reporting and Reconciliation to the County Auditor Report

1. We compared the receipt totals from the 12/31/2010 and 12/31/2011 County Auditor's Detailed Receipt Report for the General (019), the Renovation (412), the Burrington Memorial (711), and the Trustees (712) funds to the County Auditor's report totals reported on the *Reconciliation to County Auditor Worksheets*.

We found differences as reported in Appendix A (2010). We found no differences in 2011.

2. DODD asked us to determine whether total County Board receipts reported in the *Reconciliation to County Auditor Worksheets* reconciled within 1/4 percent of the County Auditor's yearly report of total receipts for these funds.

Total County Board receipts were within 1/4 percent of the County Auditor's yearly receipt totals reported for these funds.

3. DODD asked us to compare the account description and amount for each revenue reconciling item on the *Reconciliation to County Auditor Worksheet* to the County Board's detailed expense reports and other supporting documentation such as county tax settlement sheets.

We did not perform this procedure since the total County Board receipts were within 1/4 percent of the County Auditor's yearly receipt totals in procedure 2 above.

4. We compared revenue entries on *Schedule C Income Report* to the North East Ohio Network Council of Governments (COG) prepared County Board Summary Workbooks.

We found differences as reported in Appendix A (2010) and Appendix B (2011).

5. We reviewed the County Board's Detailed Revenue Reports and *Schedule C, Income Report* to determine whether revenues are maintained separately to offset corresponding expense via the use of specific expenditure costs centers and identified any potential revenue offsets/applicable credits.

We identified the following sources of potential revenue credits for which the County Board did not offset costs on the Cost Reports in accordance with 2 CFR 225, Appendix A (C)(3)(c) and (4)(a):

- Miscellaneous refunds, reimbursements and other income in the amount of \$34,002 in 2010 and \$22,058 in 2011;
- IDEA Part B revenues in the amount of \$75,010 in 2010 and \$67,793 in 2011;
- IDEA Early Childhood Special Education revenues in the amount of \$146,733 in 2010 and \$11,676 in 2011;
- School Lunch Program revenues in the amount of \$26,884 in 2010 and \$26,060 in 2011; and
- Title XX revenues in the amount of \$54,880 in 2010 and \$78,489 in 2011.

We also noted Pathways revenue in the amount of \$17,620 in 2010 and \$32,565 in 2011; however, corresponding expenses were offset on Schedule a1, Adult Program Worksheet as reported in Appendix A (2010) and Appendix B (2011).

Paid Claims Testing

1. We selected 100 paid claims among all service codes from the 2010 and 2011 Medicaid Billing System (MBS) data and determined if the claims met the following service documentation requirements of Ohio Admin. Code §§ 5123:2-9-05, 5123-2-9-18 (H)(1)-(2), and 5101:3-48-01(F):
 - Date of service;
 - Place of service;
 - Name of the recipient;
 - Name of the provider;
 - Signature of the person delivering the service or initials of the person delivering the service if the signature and corresponding initials are on file with the provider;
 - Type of service;
 - Number of units of the delivered service or continuous amount of uninterrupted time during which the service was provided; and

- Arrival and departure times of the provider of service's site visit to the recipient's location or of the recipient's visit to the provider of service's location.¹

Recoverable Finding - 2010 Finding \$129.28

We determined the County Board was over reimbursed for eight units of Targeted Case Management (TCM) service and 64 units of Non-Medical Transportation-Per Mile-one person (ATW) service.

Service Code	Units	Review Results	Finding
TCM	8	Units billed exceeded units documented	\$ 59.83
ATW	64	Errors in recording mileage resulted in billing excess units	\$ 69.45
TOTAL			\$ 129.28

Recoverable Finding - 2011 Finding \$185.83

We determined the County Board was over reimbursed for 656 units of Non-Medical Transportation-Per Mile-one person (ATW) service.

Service Code	Units	Review Results	Finding
ATW	656	Errors in recording mileage resulted in billing excess units	\$ 185.83

2. DODD requested us to report variances if units reimbursed by Medicaid were more than the units reported in the Cost Reports.

We compared the number of reimbursed TCM units and Community Employment units from the MBS Summary by Service Code report, to the final units on *Schedule B-4, Quarterly Summary of Units of Service – Service and Support Administration*, Line (1)(F), *TCM Units* and to *Schedule B-1, Section B, Attendance Statistics*, Line (4)(C), *Supported Employment – Community Employment*, 15 minute units, respectively.

We found no instance where the Medicaid reimbursed units were greater than final TCM and Supported Employment - Community Employment units.

3. DODD requested us to report whether any reimbursements exceeded disbursements on *Schedule A, Summary of Service Costs- By Program* by two percent.

We compared the amounts reported on *Schedule A, Summary of Service Costs – By Program*, Lines (20), Environmental Accessibility Adaptations to Line (25), Other Waiver Services to the amount reimbursed for these services in 2010 and 2011 on the MBS Summary by Service Code reports.

We found no differences as the County Board did not report costs on *Schedule A, Summary of Service Code Costs - By Program*, for Lines (20) to Line (25). We also reviewed the MBS Summary by Service Code reports and found the County Board was not reimbursed for these services.

¹ For non-medical transportation service codes, we reviewed service documentation requirements to ensure compliance with Ohio Admin. Code § 5123:2-9-18 (H)(1)-(2) excluding H(1)(d),(f),(j) and H(2)(d),(f).

Non-Payroll Expenditures and Reconciliation to the County Auditor Report

1. We compared the disbursement totals from the 12/31/2010 and 12/31/2011 County Auditor's report listed on the *Reconciliation to County Auditor Worksheets* to the County Auditor's disbursements report balances for the General (019), the Renovation (412), the Winger Memorial (710), the Burrington Memorial (711), and the Trustees (712) funds.

We found no differences.

2. DODD asked us to determine whether total County Board disbursements reported in the *Reconciliation to County Auditor Worksheets* reconciled within 1/4 percent of the County Auditor's yearly report of total disbursements for these funds.

Total county board disbursements were within 1/4 percent of the County Auditor's yearly disbursement totals reported for these funds.

3. DODD asked us to compare the account description and amount for each reconciling item on the *County Auditor Reconciliation Worksheets* to the County Board's detailed expense reports and other supporting documentation such as county tax settlement sheets.

We did not perform this procedure since total County Board disbursements were within 1/4 percent of the County Auditor's yearly disbursement totals in procedure 2 above.

4. DODD asked us to compare the County Board's detailed disbursements to the amounts reported on worksheets 2 through 10, and report variances exceeding \$100 for service contracts and other expenses on any worksheet.

We compared all service contract and other expense entries on worksheets 2 through 10 to the County Board's IHAC Expense Detail Reports.

We found no differences exceeding \$100 on any worksheet.

5. We compared disbursement entries on *Schedule A, Summary of Service Costs – By Program* and worksheets 2 through 10 to the COG prepared County Board Summary Workbooks.

We found differences as reported in Appendix A (2010) and Appendix B (2011).

6. DODD asked us to determine whether the County Board's detailed disbursements were properly classified within two percent of total service contracts and other expenses for all worksheets and if any worksheet included disbursements over \$100 which are non-federal reimbursable under 2 CFR 225 Appendix B.

We scanned the County Board's IHAC Expense Detail Reports for service contracts and other expenses in the following columns and worksheets: Column X-General Expense - All Programs on worksheets 2 through 8; Column N-Service and Support Administration Costs on worksheet 9; and Columns E-Facility Based Services, F-Enclave, and G-Community Employment on worksheet 10 and reviewed documentation to identify disbursements not classified as prescribed by the Cost Report Guides or costs which are non-federal reimbursable under 2 CFR 225 Appendix B.

We found differences as reported in Appendix A (2010) and Appendix B (2011) for misclassified and non-federal reimbursable costs.

7. We scanned the County Board's IHAC Expense Detail Reports for items purchased during 2010 and 2011 that met the County Board's capitalization criteria and traced them to inclusion on the County Board's Fixed Asset Listing.

We reported differences for purchases that were not properly capitalized as reported in Appendix A (2010) and Appendix B (2011). We reported differences for 2010 purchases to record their first year's depreciation in Appendix B (2011). However, we did not determine if 2011 purchases were properly capitalized in 2012.

8. We haphazardly selected 40 disbursements for 2010 and 2011 from the County Board's Detailed Expense Reports that were classified as service contract and other expenses on worksheets 2 through 10. We determined if supporting documentation was maintained as required by 2 CFR 225 (OMB Circular A-87, Appendix A, (C)(1)(j)) and the disbursement was properly classified according to the Cost Report Guides.

We found no differences exceeding two percent of total service contracts and other expenses on any worksheet or any disbursements over \$100 which are non-federal reimbursable under 2 CFR 225 Appendix B.

Property, Depreciation, and Asset Verification Testing

1. We compared the County Board's procedures regarding capitalization of fixed assets with the Cost Report Guides for preparing *Worksheet 1, Capital Costs* and 2 CFR 225 (OMB Circular A-87, Appendix B, 15(a)(2)).

We found no inconsistencies between the County Board's capitalization procedures and the guidelines listed above.

2. We compared the County Board's final 2009 Depreciation Schedule to the County Board's 2010 and 2011 Depreciation Schedules for changes in the depreciation amounts for assets purchased prior to the periods under review which were not in compliance with the Cost Report Guides.

We found no differences.

3. DODD asked us to compare the depreciation costs reported in the County Board's depreciation schedules to the amounts reported on *Worksheet 1, Capital Costs*, and to report variances exceeding \$100.

We compared all depreciation entries reported on *Worksheet 1, Capital Costs* to the County Board's depreciation schedules.

We found no differences exceeding \$100.

4. We scanned the County Board's Depreciation Schedule for 2010 and 2011 for depreciation taken on the same asset more than once, assets that have been fully depreciated in prior years, or depreciation taken on assets during the period of acquisition which were not in compliance with the Cost Report Guides.

We found no differences.

5. We haphazardly one of the County Board's fixed assets purchased in 2009 and 25 purchases related to one building renovation in 2010 to determine if the useful lives agreed to the estimated useful lives prescribed in the 2008 American Hospital Association (AHA) Asset Guide. We also recomputed the first year's depreciation for these assets, based on their cost, acquisition date and useful life to determine compliance with the Cost Report Guides and AHA Asset Guide.

We found no differences. We did note in procedure 7 from the Non-Payroll Expenditures and Reconciliation to the County Auditor Report section that there were purchases that met the County Board's capitalization criteria that were not listed on the depreciation schedules.

6. We haphazardly selected one disposed asset from 2010 from the County Board's list of disposed assets and determined if the asset was removed from the County Board's fixed asset ledger. We also recalculated depreciation and any gain or loss applicable to 2010 for the disposed items based on its undepreciated basis and any proceeds received from the disposal of the asset to determine compliance with the Cost Report Guides and CMS Publication 15-1, Chapter 1.

We found difference as reported in Appendix A (2010) and selected five additional disposed assets for testing. We found additional variances and reported them in Appendix A (2010) and Appendix B (2011).

Payroll Testing

1. DODD asked us to determine whether total County Board salaries and benefits in the 2010 and 2011 Cost Reports were within two percent of the County Auditor's report totals for the General Fund (019).

We totaled salaries and benefits from worksheets 2 through 10 from the 2010 and 2011 Cost Reports and compared the yearly totals to the County Auditor's financial reports. The variance was less than two percent.

2. DODD asked us to compare the County Board disbursements on the detailed expense reports to the amounts reported on worksheets 2 through 10, and to report variances exceeding \$100 for salaries or employee benefit expenses.

We compared all salary and employee benefit entries on worksheets 2 through 10 to the County Board's IHAV Expense Detail reports.

We found no differences exceeding \$100 on any worksheet.

3. We selected 40 employees and compared the County Board's organizational charts, payroll journals, and job descriptions to the worksheet in which each employee's salary and benefit costs were allocated to ensure allocation is consistent with the Cost Report Guides.

We reported differences in Appendix A (2010) and Appendix B (2011). In addition, we scanned the County Board's IHAC Expense Detail reports for other employees posted to *Worksheet 2A, Program Supervision* and noted no additional errors

4. DODD asked us to scan the County Board's detailed expense reports for 2010 and 2011 and compare classification of employees to entries on worksheets 2 through 10 to determine if salary and benefit costs were reported in accordance with the Cost Report Guides, if the errors in Procedure 3 above exceeded 10 percent.

We did not perform this procedure as the misclassification errors in procedure 3 above did not exceed 10 percent of the sample size.

We did not receive a response from officials to the exceptions noted above.

We were not engaged to and did not conduct an audit, the objective of which would be the expression of an opinion on the County Board's Cost Reports. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of the managements of the County Board, DODD, the Ohio Department of Medicaid, and the Centers for Medicare and Medicaid Services, and is not intended to be, and should not be used by anyone other than these specified parties.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive, flowing style.

Dave Yost

Auditor of State
June 5, 2014

cc: Anne Zeitler, Superintendent, Ashtabula County Board of Developmental Disabilities
Lori Burdick, Business Manager, Ashtabula County Board of Developmental Disabilities
Kristene DeCaro, Board President, Ashtabula County Board of Developmental Disabilities

Appendix A
Ashtabula County Board of Developmental Disabilities
2010 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule B-1, Section A				
1. Building Services (B) Adult	1,328	101	1,429	Change to agree to prior year final numbers
1. Building Services (C) Child	1,358	(359)	999	Change to agree to prior year final numbers
4. Nursing Services (C) Child	282	40	322	Change to agree to prior year final numbers
11. Early Intervention (C) Child	3,553	462	4,015	Change to agree to prior year final numbers
12. Pre-School (C) Child	4,759	(343)	4,416	Change to agree to prior year final numbers
13. School Age (C) Child	8,431	(169)	8,262	Change to agree to prior year final numbers
14. Facility Based Services (B) Adult	32,430	1,590	33,336	Change to agree to prior year final numbers
		(684)		To reclassify community employment square footage
16. Supported Emp. -Comm Emp. (B) Adult	-	684	684	To reclassify community employment square footage
21. Service And Support Admin (D) General	837	1,081	1,918	Change to agree to prior year final numbers
22. Program Supervision (B) Adult	244	(144)	100	Change to agree to prior year final numbers
23. Administration (D) General	4,060	(633)	3,427	Change to agree to prior year final numbers
25. Non-Reimbursable (B) Adult	-	1,083	1,083	Change to agree to prior year final numbers
25. Non-Reimbursable (C) Child	-	63	63	Change to agree to prior year final numbers
Schedule B-1, Section B				
1. Total Individuals Served By Program (A) Facility Based Services	196	(5)	191	To correct facility based individuals served
1. Total Individuals Served By Program (B) Supported Emp. -Enclave	27	3	30	To correct enclave total individuals served
1. Total Individuals Served By Program (C) Supported Emp. -Community Employment	-	30	30	To correct Comm. Empl. total individuals served
Schedule B-3				
7. Supported Emp. -Comm Emp. (G) One Way Trips- Fourth Quarter	183	(60)	123	To correct Comm. Emp. Trips
7. Supported Emp. -Comm Emp. (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 4,132	\$ 4,132	To include costs of bus, tokens, cabs
Schedule B-4				
5. SSA Unallowable Units (D) 4th Quarter	294	85	379	Unallowable Units detailed reports did not match summary
Schedule C				
II. Department of MR/DD				
(A) Supported Living- COG Revenue	\$ 346,716	\$ (58,459)	\$ 288,257	To adjust COG Entries
(B) Family Support Services- COG Revenue	\$ -	\$ 58,459	\$ 58,459	To adjust COG Entries
(C) SSA Subsidy- COG Revenue	\$ 320	\$ (320)	\$ -	To adjust COG Entries
(D) Operating Subsidy- COG Revenue	\$ 2,403	\$ (2,403)	\$ -	To adjust COG Entries
(E) Residential Facility- Non Waiver Services- COG Revenue	\$ 8,168	\$ (7,848)	\$ 320	To adjust COG Entries
(F) SERMAK- COG Revenue	\$ -	\$ 2,403	\$ 2,403	To adjust COG Entries
(G) Waiver Administration- Subsidy- COG Revenue	\$ -	\$ 8,168	\$ 8,168	To adjust COG Entries
V. Other Revenues				
44. FSS - REPAYS & REIMBURSEMENTS	\$ -	\$ 1,762	\$ 1,762	To adjust COG Entries
45. SERMAK R&B / BERTRAM	\$ -	\$ 1,800	\$ 1,800	To adjust COG Entries
Worksheet 1				
5. Movable Equipment (U) Transportation	\$ 119,764	\$ 1,448		To record a loss on Disposal, which increases Dep. Expense
		\$ 3,218	\$ 124,430	To record a loss on Disposal, which increases Dep. Expense
8. COG Expenses (L) Community Residential	\$ 2,580	\$ (2,326)	\$ 254	To adjust COG Entries
8. COG Expenses (M) Family Support Services	\$ 1,125	\$ (1,017)	\$ 108	To adjust COG Entries
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 373,474	\$ 47,234	\$ 420,708	To adjust salaries out of Worksheet 2A
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 180,927	\$ 17,409	\$ 198,336	To adjust salaries out of Worksheet 2A
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 114		To reclass an expenditure to NFR
		\$ 176	\$ 290	To reclass an expenditure to NFR as part of a larger exp.
4. Other Expenses (X) Gen Expense All Prgm.	\$ 78,016	\$ (114)		To reclass an expenditure to NFR
		\$ (176)	\$ 77,726	To reclass an expenditure to NFR as part of a larger exp.

Appendix A (Page 2)
Ashtabula County Board of Developmental Disabilities
2010 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 2 (Continued)				
5. COG Expenses (L) Community Residential	\$ 46,969	\$ (34,095)	\$ 12,874	To adjust COG Entries
5. COG Expense (M) Family Support Services	\$ 20,491	\$ (15,015)	\$ 5,476	To adjust COG Entries
5. COG Expense (N) Service & Support Admin	\$ -	\$ 315	\$ 315	To adjust COG Entries
5. COG Expense (O) Non-Federal Reimbursable	\$ -	\$ 9,728	\$ 9,728	To adjust COG Entries
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ 30,137	\$ 127,658	\$ 157,795	To add the Auditor/Treasurer Fees as NFR
Worksheet 2A				
1. Salaries (D) Unasgn Children Program	\$ 171,329	\$ (47,234)		To adjust salaries out of Worksheet 2A
		\$ (88,218)	\$ 35,877	To adjust salaries out of Worksheet 2A
1. Salaries (E) Facility Based Services	\$ 289,579	\$ (63,578)		To adjust salaries out of Worksheet 2A
		\$ (6,755)	\$ 219,246	To adjust salaries out of Worksheet 2A
2. Employee Benefits (D) Unasgn Children Program	\$ 95,225	\$ (17,409)		To adjust benefits out of Worksheet 2A
		\$ (43,032)	\$ 34,784	To adjust benefits out of Worksheet 2A
2. Employee Benefits (E) Facility Based Services	\$ 133,655	\$ (12,968)		To adjust benefits out of Worksheet 2A
2. Employee Benefits (F) Enclave		\$ (1,044)	\$ 119,643	To adjust benefits out of Worksheet 2A
5. COG Expenses (L) Community Residential	\$ 5,187	\$ (5,187)	\$ -	To adjust COG Entries
5. COG Expenses (M) Family Support Services	\$ 2,263	\$ (2,263)	\$ -	To adjust COG Entries
Worksheet 5				
1. Salaries (D) Unasgn Children Program	\$ 1,000,522	\$ 88,218	\$ 1,088,740	To adjust salaries out of Worksheet 2A
2. Employee Benefits (D) Unasgn Children Program	\$ 716,049	\$ 43,032	\$ 759,081	To adjust benefits out of Worksheet 2A
3. Service Contracts (D) Unasgn Children Program	\$ 49,200	\$ (47,712)		To remove a purchase which should have been capitalized
		\$ (345)	\$ 1,143	To remove a purchase considered NFR
4. Other Expenses (D) Unasgn Children Program	\$ 8,885	\$ (56)		To reclass an expenditure to NFR
		\$ (2,000)		To reclass an expenditure to NFR
		\$ (182)		To reclass an expenditure to NFR
		\$ (932)		To reclass an expenditure to NFR
		\$ (23)	\$ 5,692	To reclass an expenditure to NFR as part of a larger exp.
4. Other Expenses (O) Non-Federal Reimbursable	\$ 6,476	\$ 56		To reclass an expenditure to NFR
		\$ 2,000		To reclass an expenditure to NFR
		\$ 182		To reclass an expenditure to NFR
		\$ 932		To reclass an expenditure to NFR
		\$ 345		To remove a purchase considered NFR
		\$ 23	\$ 10,014	To reclass an expenditure to NFR as part of a larger exp.
5. COG Expenses (L) Community Residential	\$ 82,823	\$ 4,317	\$ 87,140	To adjust COG Entries
5. COG Expenses (M) Family Support Services	\$ 36,133	\$ 933	\$ 37,066	To adjust COG Entries
Worksheet 7-B Nursing Services				
13. No. of Individual Served (C) School Age	72	8	80	To include number of individuals served
Worksheet 7-C Speech/Audiology Services				
13. No. of Individual Served (A) Early Intervention	-	192	192	To include number of individuals served
13. No. of Individual Served (C) School Age	72	8	80	To include number of individuals served
Worksheet 7-E Occupational Therapy				
13. No. of Individual Served (A) Early Intervention	-	192	192	To include number of individuals served
13. No. of Individual Served (C) School Age	72	8	80	To include number of individuals served
Worksheet 7-F Physical Therapy				
13. No. of Individual Served (A) Early Intervention	-	192	192	To include number of individuals served
13. No. of Individual Served (C) School Age	72	8	80	To include number of individuals served
Worksheet 8				
3. Service Contracts (G) Community Employment	\$ -	\$ 4,132	\$ 4,132	To reclassify cost of cabs to community employment only
3. Service Contracts (X) Gen Expense All Prgm.	\$ 30,582	\$ (4,132)	\$ 26,450	To reclassify cost of cabs to community employment only
4. Other Expenses (X) Gen Expense All Prgm.	\$ 437,154	\$ (87,185)		
		\$ (83,584)		
		\$ (89,352)	\$ 177,033	These expenditures were a missed capital asset

Appendix A (Page 3)
 Ashtabula County Board of Developmental Disabilities
 2010 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 9				
5. COG Expenses (N) Service & Support Admin. Costs	\$ -	\$ 2,131	\$ 2,131	To adjust COG Entries
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 955,084	\$ 63,578		To adjust salaries out of Worksheet 2A
		\$ 6,755	\$ 1,025,417	To adjust salaries out of Worksheet 2A
2. Employee Benefits (E) Facility Based Services	\$ 683,333	\$ 12,968		To adjust benefits out of Worksheet 2A
		\$ 1,044	\$ 697,345	To adjust benefits out of Worksheet 2A
Schedule a1				
10. Community Employment (B) Less Revenue	\$ -	\$ 3,539	\$ 3,539	To offset costs to the adult program worksheet related to RSC monies
Reconciliation to County Auditor Worksheet Expense:				
Plus: Real Estate Fees	\$ -	\$ (127,658)	\$ (127,658)	To add the Auditor/Treasurer Fees as NFR
Less: Capital Costs	\$ (210,933)	\$ (1,448)		To record a loss on Disposal, which increases Dep. Expense
		\$ (3,218)	\$ (215,599)	To record a loss on Disposal, which increases Dep. Expense
Plus: Purchases Greater Than \$5,000	\$ 793,328	\$ 87,185		
		\$ 83,584		
		\$ 89,352		These expenditures were a missed capital asset
		\$ 47,712	\$ 1,101,161	To add a purchase which should have been capitalized
Revenue:				
Total from 12/31 County Auditor's Report	\$ 11,560,509	\$ 554	\$ 11,561,063	The Board improperly excluded Fund 412 from the total.

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Appendix B
Ashtabula County Board of Developmental Disabilities
2011 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule B-1, Section A				
11. Early Intervention (C) Child	4,212	(197)		Change to agree to prior year final numbers
		(419)	3,596	To Move Room 122A (0.5 of room) from EI to NFR
12. Pre-School (C) Child	4,212	204		Change to agree to prior year final numbers
		(788)		To Move Room 119 from PS to NFR
		(740)		To Move Room 121 from PS to NFR
		786		To Move Room 113 from SA to PS
		(788)	2,886	To Move Room 117 from PS to Admin
13. School Age (C) Child	8,072	190		Change to agree to prior year final numbers
		(786)	7,476	To Move Room 113 from SA to PS
14. Facility Based Services (B) Adult	34,020	(684)	33,336	To reclassify community employment square footage
16. Supported Emp. -Comm Emp. (B) Adult	-	684	684	To reclassify community employment square footage
22. Program Supervision (C) Child	732	(197)	535	Change to agree to prior year final numbers
23. Administration (D) General	3,427	788	4,215	To Move Room 117 from PS to Admin
25. Non-Reimbursable (C) Child	63	419		To Move Room 122A (0.5 of room) from EI to NFR
		740		To Move Room 121 from PS to NFR
		788		To Move Room 119 from PS to NFR
		837	2,847	To Move Room 122B to NFR
Schedule B-1, Section B				
1. Total Individuals Served By Program (B) Supported Emp. -Enclave	39	(13)	26	To correct enclave total individuals served
1. Total Individuals Served By Program (C) Supported Emp. -Community Employment	26	3	29	To correct Comm. Emp. total individuals served
2. Days Of Attendance (A) Facility Based Services	39,442	(1,666)	37,776	To correct facility based individuals served
Schedule B-3				
2. Pre-School (G) One Way Trips- Fourth Quarter	822	101	923	To correct number of trips
3. School Age (G) One Way Trips- Fourth Quarter	3,292	2,448	5,740	To correct number of trips
5. Facility Based Services (G) One Way Trips- Fourth Quarter	13,722	2,830	16,552	To correct number of trips
7. Supported Emp. -Comm Emp. (C) One Way Trips- Second Quarter	508	(403)	105	To correct number of trips
7. Supported Emp. -Comm Emp. (E) One Way Trips- Third Quarter	412	(412)	-	To correct number of trips
7. Supported Emp. -Comm Emp. (G) One Way Trips- Fourth Quarter	522	(522)	-	To correct number of trips
7. Supported Emp. -Comm Emp. (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$ -	\$ 909	\$ 909	To include costs of bus, tokens, cabs
Schedule B-4				
2. Other SSA Allowable Units (D) 4th Quarter	1,223	(675)	548	Units projected to be Unallowable
5. SSA Unallowable Units (D) 4th Quarter	647	102		Unallowable Detailed does not agree to the Cost Report
		675	1,424	Units projected to be Unallowable
Schedule C				
V. Other Revenues				
(O) Other (Detail On Separate Sheet)				
44. Refunds	\$ -	\$ 765	\$ 765	To adjust COG Entries
Worksheet 1				
5. Movable Equipment (D) Unasgn Children Programs	\$ 1,053	\$ 2,863	\$ 3,916	To add depreciation for playground equipment purchased in 2010
5. Movable Equipment (U) Transportation	\$ 102,667	\$ 447		To record a loss on Disposal, which increases Dep. Expense
		\$ 2,338		To record a loss on Disposal, which increases Dep. Expense

Appendix B (Page 2)
Ashtabula County Board of Developmental Disabilities
2011 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 1 (Continued)				
5. Movable Equipment (U) Transportation (Continued)		\$ 1,885		To record a loss on Disposal, which increases Dep. Expense
		\$ 11,210		To record Depreciation Expense for items purchased in 2010
		\$ 10,747		To record Depreciation Expense for items purchased in 2010
		\$ 11,488		To record Depreciation Expense for items purchased in 2010
		\$ 7,663	\$ 148,445	To record a loss on Disposal, which increases Dep. Expense
8. COG Expenses (L) Community Residential	\$ 1,619	\$ (1,447)	\$ 172	To adjust COG Entries
8. COG Expenses (M) Family Support Services	\$ 558	\$ (501)	\$ 57	To adjust COG Entries
8. COG Expenses (N) Service & Support Admin	\$ -	\$ 6	\$ 6	To adjust COG Entries
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 369,246	\$ 45,745	\$ 414,991	To adjust salaries out of Worksheet 2A
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 148,336	\$ 8,890	\$ 157,226	To adjust benefits out of Worksheet 2A
3. Service Contracts (X) Gen Expense All Prgm.	\$ 91,037	\$ (8,159)	\$ 82,878	CAFS Costs being moved to the County Auditor Rec. Worksheet
5. COG Expenses (L) Community Residential	\$ 25,163	\$ (14,359)	\$ 10,804	To adjust COG Entries
5. COG Expense (M) Family Support Services	\$ 8,671	\$ (5,109)	\$ 3,562	To adjust COG Entries
5. COG Expense (N) Service & Support Admin	\$ -	\$ 383	\$ 383	To adjust COG Entries
5. COG Expense (O) Non-Federal Reimbursable	\$ -	\$ 60,775	\$ 60,775	To adjust COG Entries
Worksheet 2A				
1. Salaries (D) Unasgn Children Program	\$ 171,521	\$ (45,745)		To adjust salaries out of Worksheet 2A
		\$ (89,393)	\$ 36,383	To adjust salaries out of Worksheet 2A
1. Salaries (E) Facility Based Services	\$ 292,726	\$ (59,306)		To adjust salaries out of Worksheet 2A
		\$ (3,758)	\$ 229,662	To adjust salaries out of Worksheet 2A
2. Employee Benefits (D) Unasgn Children Program	\$ 63,304	\$ (8,890)		To adjust benefits out of Worksheet 2A
		\$ (27,852)	\$ 26,562	To adjust benefits out of Worksheet 2A
2. Employee Benefits (E) Facility Based Services	\$ 116,707	\$ (23,104)		To adjust benefits out of Worksheet 2A
		\$ (581)	\$ 93,022	To adjust benefits out of Worksheet 2A
5. COG Expenses (L) Community Residential	\$ 3,713	\$ (3,713)	\$ -	To adjust COG Entries
5. COG Expenses (M) Family Support Services	\$ 1,279	\$ (1,279)	\$ -	To adjust COG Entries
Worksheet 3				
4. Other Expenses (D) Unasgn Children Program	\$ 140,744	\$ (14,290)		These expenditures were a missed capital asset
		\$ (6,719)	\$ 119,735	These expenditures were a missed capital asset
4. Other Expenses (E) Facility Based Services	\$ 87,698	\$ (9,456)	\$ 78,242	To remove a purchase which should have been capitalized
Worksheet 5				
1. Salaries (D) Unasgn Children Program	\$ 52,292	\$ 89,393	\$ 141,685	To adjust salaries out of Worksheet 2A
2. Employee Benefits (D) Unasgn Children Program	\$ 26,774	\$ 27,852	\$ 54,626	To adjust benefits out of Worksheet 2A
5. COG Expenses (L) Community Residential	\$ 123,687	\$ (123,687)	\$ -	To adjust COG Entries
5. COG Expenses (M) Family Support Services	\$ 42,621	\$ (42,621)	\$ -	To adjust COG Entries
5. COG Expenses (O) Non-Federal Reimbursable	\$ -	\$ 27	\$ 27	To adjust COG Entries
Worksheet 7-C Speech/Audiology Services				
13. No. of Individual Served (A) Early Intervention	-	167	167	To include number of individuals served
Worksheet 7-E Occupational Therapy				
13. No. of Individual Served (A) Early Intervention	-	167	167	To include number of individuals served
Worksheet 7-F Physical Therapy				
13. No. of Individual Served (A) Early Intervention	-	167	167	To include number of individuals served

Appendix B (Page 3)
Ashtabula County Board of Developmental Disabilities
2011 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 8				
3. Service Contracts (G) Community Employment	\$ -	\$ 909	\$ 909	To reclassify cost of cabs to community employment only
3. Service Contracts (X) Gen Expense All Prgm.	\$ 21,768	\$ (909)	\$ 20,859	To reclassify cost of cabs to community employment only
Worksheet 9				
5. COG Expenses (N) Service & Support Admin. Costs	\$ -	\$ 4,612	\$ 4,612	To adjust COG Entries
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 939,872	\$ 59,306		To adjust salaries out of Worksheet 2A
		\$ 3,758	\$ 1,002,936	To adjust salaries out of Worksheet 2A
2. Employee Benefits (E) Facility Based Services	\$ 489,039	\$ 23,104		To adjust benefits out of Worksheet 2A
		\$ 581	\$ 512,724	To adjust benefits out of Worksheet 2A
Schedule a1				
10. Community Employment (B) Less Revenue	\$ -	\$ 4,777	\$ 4,777	To offset costs to the adult program worksheet related to RSC monies
Reconciliation to County Auditor Worksheet Expense:				
Plus: Purchases Greater Than \$5,000	\$ 203,741	\$ 14,290		These expenditures were a missed capital asset
		\$ 6,719		These expenditures were a missed capital asset
		\$ 9,456	\$ 234,206	To add a purchase which should have been capitalized
Plus: CAFS COSTS	\$ -	\$ 8,159	\$ 8,159	CAFS Costs being moved to the County Auditor Rec. Worksheet
Less: Capital Costs	\$ (264,120)	\$ (447)		To record a loss on Disposal, which increases Dep. Expense
		\$ (2,338)		To record a loss on Disposal, which increases Dep. Expense
		\$ (1,885)		To record a loss on Disposal, which increases Dep. Expense
		\$ (11,210)		To record Depreciation Expense for items purchased in 2010
		\$ (10,747)		To record Depreciation Expense for items purchased in 2010
		\$ (11,488)		To record Depreciation Expense for items purchased in 2010
		\$ (2,863)		To start the Dep. Cycle for the Playground Equipment purchased in 2010
		\$ (7,663)	\$ (312,761)	To record a loss on Disposal, which increases Dep. Expense

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Dave Yost • Auditor of State

ASHTABULA COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

ASHTABULA COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
JUNE 29, 2014**